

## CHAPTER 6330 WORK PROJECT BUDGETING AND REPORTING

(May 2003)

### BUDGETING FOR COOPERATIVE PROJECTS

6331

(May 2003)

#### Responsibility

##### **Division Chief**

After fulfilling CDF's mission of providing fire protection, including implementation of the PreFire Initiative component of the California Fire Plan, Division Chiefs are encouraged to contract with agencies of local, state, and federal government and provide the needed labor force for the completion of conservation-related projects.

While not encouraged, some projects performed by conservation camps may require CDF to furnish tools, and equipment beyond those normally associated with fire crew project work. It may even be necessary to rent specialized equipment. CDF policy also discourages routine acceptance of responsibility for the purchase and delivery of materials on cooperative projects. Exceptions may be possible if budgetary provision is made in advance. When such conditions exist, the costs will be billed to the project sponsoring agency.

It is necessary for CDF field officers to complete and route project documentation and cost estimates, as detailed below, prior to the start of the project and to keep accurate, separate accounting of all expenditures related to the project for billing purposes.

## **PROJECT BURNS**

(May 2003)

**6331.1**

### **Responsibility**

#### **Division Chief**

The Conservation Camp Program has been performing project burns and similar projects for other governmental entities for several years. There is concern on the part of camp managers that are providing resources for these burns because they are incurring expenses on these projects for which reimbursement has not been available. In response to these concerns, procedures have been established to provide reimbursement for such costs.

The information contained herein is to be used as a guide in identifying the appropriate source of funding and the process for recovering costs incurred against various controlled burn projects.

Controlled burn projects performed by the conservation camps are funded from two separate sources: Federal Trust Fund and State General Fund.

## CDF VEGETATION MANAGEMENT BURNS

6331.1.1

(May 2003)

### Responsibility

#### **Division Chief**

Operating costs identified within the contract related to CDF VMP burns are charged to the General Fund, using **PCA Code 06210**. CDF personal services are charged to home unit PCA. CDF is not reimbursed by any entity for these projects as the funding is included in the normal budget process. Operating expense and personal services expenses are included in the cost sharing computations which are agreed to by CDF and the entity for whom the project is conducted. The policy relating to vegetation management burn expenses incurred by CYA staff, and wards was established in 1982, reaffirmed in 1989, and is as follows:

1. Additional premium time compensation is authorized for wards working on vegetation management burn projects when the work is performed either:
  - a. Beyond their planned daily work time (normally 8 hours per day, including travel time).OR
  - b. On scheduled days off and holidays.
2. Additional compensation for the above identified premium time will be in accordance with CDF's reimbursement salary rates. If crews are fed one hour or more, before or after regular meal time, fire meals will be fed and the kitchen crew will be paid fire pay. All other in-camp wards working in support of the VMP burn in addition to their regular assigned duties, or in addition to their 8 hour work day, will receive fire pay. The fire pay rate for wards will be \$1.00 per hour.

Vegetation management burn projects are considered no different than any other camp project work if neither of the above premium time circumstances apply. Crew costs on CDF burn projects are not to be charged against a project unless premium time applies. Whenever possible, the Division Chief should adjust the workday schedule to reduce the amount of overtime required to complete the project. Crew transportation costs will not be considered in burn project costs calculations.

When cooperating agencies in the conservation camp program incur additional direct costs, in support of vegetation management burn projects, for staff overtime, premium time compensation for crews, meals required after the normal workday, or other expenses - such direct costs will be billed to CDF in the same manner as fire costs. All billings to CDF must identify the unit order number applicable to the burn and vegetation management burn contract number. These costs will be charged against ranger unit operating funds.

## FEDERAL REIMBURSEMENT CONTROLLED BURN PROJECTS (FEDERAL TRUST FUNDS)

6331.1.2

(May 2003)

### Responsibility

#### Division Chief

Costs incurred by CDF when participating in control burn projects with an agency of the federal government are billable to that entity. The Cooperative Fire Protection Agreement (Four-party) with CDF, the United States Forest Service (USFS), the National Park Service (NPS), and the Bureau of Land Management (BLM) authorizes CDF to jointly conduct mutual interest projects with those agencies.

Burning project requests will be submitted to the camp Division Chief on Conservation Camp Project Request and Record, CDF form FC-32. Also required is a local agreement between the camp and the agency sponsoring the project. This agreement will utilize the form FC-31. If reimbursement figures are identified on the FC-31, they must be labeled as estimates, as they will be adjusted at the end of the fiscal year to reflect actual costs.

Upon approval of a project, all applicable portions of an Estimated Incident Cost Report (FC-176, see [Section 3863](#) of CDF's Incident Fiscal Management Handbook) will be prepared estimating those costs reimbursable by the federal agency. This report and a signed copy of the FC-32, along with copies of each for the Unit Headquarters, will be submitted through channels to the Sacramento Budget Office. Upon receipt of the FC-32 and FC-176, the Budget Office will allocate a budget plan to the camp involved, using the camp's index code and **PCA 03074**. Expenditure adjustments will be made at the end of each fiscal year to reflect the actual amounts of the billing packages (receipts) processed for each camp.

To generate billing to the federal agency, an FC-40, with FC- 77s and other supporting documentation, must be submitted through channels to CDF's Sacramento Accounting Office. The FC-40 must be labeled "Vegetation Management Project" to assure it is not confused with an emergency incident during the review and routing process. A courtesy copy of the FC-40 is sent directly to CDF Accounting, Attn: Accounts Receivable Supervisor.

All related expenses will be charged to **PCA 03074**. Expenditures charged will include OE & E expenses and CDF, CYA, and ward overtime. CDF and CYA regular salaries are not normally charged.

Adjustments will be made to budget plans and expenditures at the end of each fiscal year to reflect the actual amount of FC-40 billing packages processed by Sacramento Accounting Office for each camp. For complete and detailed instructions on completion of the FC-40, see [Section 3865](#) of CDF's Incident Fiscal Management, Handbook 3800.

## **GENERAL FUND REIMBURSEMENT FROM OTHER ENTITIES**

**6331.1.3**

(May 2003)

### **Responsibility**

#### **Division Chief**

Controlled burn projects which are not related to the Four-Party Agreement or to CDF's Vegetation Management Program but for which reimbursement is to be made will also require that a separate agreement be established with each entity before any costs are incurred. This would include work done on projects for other federal agencies and state and local government. Expenditures incurred for this category of burning projects are to be charged to **PCA 03073**.

The same documentation process is to be used as discussed above for Federal Trust Fund projects. A copy of the signed FC-32 and cost estimate will be sent to the Budget Office for budget plan allocation and an FC-40 will be submitted with FC-77s and other supporting documents to Sacramento Accounting Office for processing.

Billing packages and budget plans will be prepared in the same manner as was discussed in the Federal Trust Fund instructions.

## **IN KIND EXPENDITURE RECOVERY**

**6331.1.4**

(May 2003)

CDF conservation camps may receive in kind expenditure recoveries from project sponsors in an effort to recover project related costs. These expenditure recoveries will only be for items that are directly related to the project operation or crew availability,, and will be strictly accounted for. The rate of value will not exceed \$160 per day per crew. These recoveries and rates will be listed on the FC-32 form, and be agreed to prior to beginning the project by the project sponsor. (Note: This rate is calculated as of July 2002 as the average crew operational cost not funded by existing budgets. This rate will remain in effect until adjusted by Headquarters.)

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[\(see Forms or Forms Samples\)](#)